

**Sales and Use Tax TeleFile Worksheet Instructions****General Information**

Complete Column A **before** you place your call. You can make entries **only** on **Line A**, and **Lines 1, 2, 4a, 5a, 6a, 7a, 12a, 13a, and 19**.

Must I TeleFile?

You must TeleFile if we send you a preprinted Form ST-1-T, Illinois Sales and Use Tax TeleFile Worksheet. You may **not** file a paper Form ST-1 except in the following limited circumstances:

- You have more than one business location.
- You need to use Line 17 of Form ST-1 to report the amount of prepaid Illinois Sales Tax on motor fuel.
- You need to use Line 18 of Form ST-1 to report the amount of quarter-monthly payments that you remitted.
- You need to report an amount on one of the following lines on Form ST-1:
 - **Line 8a**, Receipts taxed at other rates
 - **Line 14a**, Purchases at other rates
 - **Line 16a**, Manufacturer's Purchase Credit
 - **Line 22**, Excess tax collected
 - **Line 24**, Credit memorandum

Note: You may file using another electronic filing option.

What must I do if I receive Form ST-1-T but I do not qualify to TeleFile my return?

If you need to report an amount on Lines 8a, 14a, 16a, 22, or 24, call our Central Registration Division at 217 785-3707, and request that a paper Form ST-1 be sent to you. Resume using TeleFile the first reporting period for which you do not need to report an amount on these lines.

If you have more than one business location, prepay Illinois Sales Tax on motor fuel, or are required to remit quarter-monthly payments, you are not required to use TeleFile. Call our Central Registration Division at 217 785-3707, and request that a paper Form ST-1 be sent to you and that we update our records.

What if I need a form or have general questions?

If you need to file a paper Form ST-1 or lose your Form ST-1-T, call our Central Registration Division at 217 785-3707.

If you have a question about TeleFile, email us at rev.telefile@illinois.gov.

For all other questions, contact us at the addresses and telephone numbers below.

- Visit our web site at tax.illinois.gov
- Call us at 1 800 732-8866 or 217 782-3336 or 1 800 544-5304 - TDD (telecommunications device for the deaf)
- Write us at:
TAXPAYER ASSISTANCE DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19044
SPRINGFIELD ILLINOIS 62794-9044

Line-by-line Instructions

When completing this form, please round to the nearest dollar by dropping amounts of less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

Step 1: Alcoholic Liquor Purchases
Line A, Total dollar amount of alcoholic liquor purchased (invoiced and delivered)

— If you are a liquor store, tavern, or a restaurant that sells alcohol and you are not required to remit quarter-monthly payments, you must report the total dollar amount of all alcoholic liquor invoiced and delivered during the reporting period, regardless of when you actually remit payment to your distributor. By the 10th day of each month, each of your distributors should give you a statement that identifies the total amount purchased during the previous month. This statement may be a summary for the month on the bottom of each of your invoices or on a separate report.

Note: Liquor distributors will report to us the value of alcoholic beverages invoiced and delivered to each retailer the previous month.

Step 2: Taxable Receipts

Line 1 Write the amount you received from all sales of merchandise and service, including service charges and taxes collected. Do not include purchases of merchandise on which you are paying use tax in Step 5.

Note: You must include the county motor fuel tax imposed in DuPage, Kane, and McHenry counties in Line 1.

Line 2 Write the total amount of deductions plus tax collected. Use the Form ST-1-T, Step 2, Line 2 Worksheet in these instructions to figure this amount. The amount on Line 2 cannot be more than the total receipts you wrote on Line 1. If so, you must file a claim for credit (ST-1-X). See the instructions for Form ST-1.

Line 3 The TeleFile system will subtract Line 2 from Line 1 and tell you the result.

Step 3: Tax on Receipts

You must determine what portion of the amount from Line 3 belongs on Lines 4a through 8a. If you need to report for multiple sites on Form ST-2, Multiple Site Form, you cannot TeleFile your return. You must submit a paper Form ST-1 and paper Form ST-2.

Sales from locations within Illinois**Line 4a General merchandise base**

Write the amount you received from sales of general merchandise, plus the amount you received from the general merchandise you sold in performing your service.

Line 4b The TeleFile system will multiply Line 4a by your tax rate and tell you the result.

Line 5a Food, drugs, and medical appliances base

Write the amount you received from your sales of qualifying food, drugs, and medical appliances, plus the amount you received from the qualifying food, drugs, and medical appliances you sold in performing your service.

Line 5b The TeleFile system will multiply Line 5a by your tax rate and tell you the result.

Sales from locations outside Illinois**Line 6a General merchandise base**

Write the amount you received from general merchandise you sold to a user in Illinois, plus the amount you received from general merchandise you sold for use in Illinois in performing your service.

Line 6b The TeleFile system will multiply Line 6a by 6.25 percent and tell you the result.

Line 7a Food, drugs, and medical appliances base

Write the amount you received from qualifying food, drugs, and medical appliances you sold to a user in Illinois, plus the amount you received from qualifying food, drugs, and medical appliances you sold for use in Illinois in performing your service.

Line 7b The TeleFile system will multiply Line 7a by 1 percent and tell you the result.

Sales at prior rates

Line 8a Receipts taxed at other rates base

Line 8a is not accepted by the TeleFile system; see current Form ST-1 instructions to learn what amount must be reported on Line 8a.

Line 8b Line 8b does not apply because the TeleFile system does not accept Line 8a, Receipts taxed at other rates.

Line 9 The TeleFile system will add Lines 4b, 5b, 6b, and 7b and tell you the result.

Step 4: Retailer's Discount and Net Tax on Receipts

Line 10 If this return is filed and tax is paid by the due date, you are entitled to a discount. To claim your discount, press "1" when prompted by the TeleFile system. The TeleFile system will multiply Line 9 by 1.75 percent and tell you the result.

Line 11 The TeleFile system will subtract Line 10 from Line 9 and tell you the result.

Step 5: Tax on Purchases

Note: The figures you write on Lines 12a and 13a should not include amounts already included in Lines 4a through 7a. Do not include tax in these lines.

Line 12a General merchandise base Write

- your cost of the general merchandise you purchased to use from an out-of-state retailer who did not collect Illinois tax from you, plus
- your cost of general merchandise you purchased tax free to sell at retail, but instead used or consumed yourself, plus
- your cost of general merchandise you purchased tax free to sell in performing your service, but instead used or consumed yourself, or transferred subject to use tax, plus
- your cost of general merchandise an out-of-state serviceperson used in performing a service for you, if Illinois tax was not paid.

Line 12b The TeleFile system will multiply Line 12a by 6.25 percent and tell you the result.

Line 13a Food, drugs, and medical appliances base Write

- your cost of the qualifying food, drugs, and medical appliances you purchased to use from an out-of-state retailer who did not collect Illinois tax from you, plus
- your cost of the qualifying food, drugs, and medical appliances you purchased tax free to sell at retail, but instead used or consumed yourself, plus
- your cost of the qualifying food, drugs, and medical appliances you purchased tax free to sell in performing your service, but instead used or consumed yourself, or transferred subject to use tax, plus
- your cost of the qualifying food, drugs, and medical appliances an out-of-state serviceperson used in performing a service for you, if Illinois tax was not paid.

Line 13b The TeleFile system will multiply Line 13a by 1 percent and tell you the result.

Line 14a Purchases taxed at other rates base Line 14a is not accepted by the TeleFile system; see current Form ST-1 instructions to learn what amount must be reported on Line 14a.

Line 14b does not apply because the TeleFile system does not accept Line 14a, Purchases taxed at other rates.

Line 15 The TeleFile system will add Lines 12b and 13b and tell you the result.

Step 6: Net Tax Due

Line 16 The TeleFile system will add Line 11 and Line 15 and tell you the result.

Line 16a is not accepted by the TeleFile system; see current Form ST-1 instructions to learn what amount must be reported on Line 16a.

Line 17 is not accepted by the TeleFile system; see current Form ST-1 instructions to learn what amount must be reported on Line 17.

Line 18 is not accepted by the TeleFile system; see current Form ST-1 instructions to learn what amount must be reported on Line 18.

Line 19 If we have notified you that you have a prior overpayment and you wish to use it towards what you owe, write the amount you are using.

Line 20 is not calculated by the TeleFile system. See Line 25.

Line 21 is not calculated by the TeleFile system. See Line 25.

Step 7: Payment Due

Line 22 is not accepted by the TeleFile system; see current Form ST-1 instructions to learn what amount must be reported on Line 22.

Line 23 is not calculated by the TeleFile system. See Line 25.

Line 24 is not accepted by the TeleFile system; see current Form ST-1 instructions to learn what amount must be reported on Line 24.

Line 25 The TeleFile system will subtract Line 19 from Line 16 and tell you the result. This is the amount of tax that you owe.

You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days of the date printed on an assessment. We will bill you for any amounts owed. For more information, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our web site at tax.illinois.gov, or call 1 800 356-6302.

We will bill you for any penalty and interest amounts owed. However, you may figure these amounts yourself and may pay any penalty and interest owed by including the total of all tax, penalties, and interest in your remittance.

Confirm that you want to file your return

Follow the instructions on the worksheet.

Remit your tax payment

You may pay by Electronic Funds Transfer (EFT) or by check.

- If you are currently registered to pay by EFT using the debit option (whether voluntarily or because you are mandated to do so) you may make this payment at the same time you use the TeleFile system to file your return. If you do not currently pay by EFT but would like to know more about it for future payments, please contact us.
- If you are **not** a registered EFT Program participant, you must pay by check. Write the amount you are paying on the line provided on the ST-1-T TeleFile Payment coupon on the front of your worksheet, **detach the coupon**, and mail it and your payment to the address provided.

See your Form ST-78, TeleFile instructions for more information about payment options.

Form ST-1-T, Line 2 Deductions Worksheet

1 Taxes collected from the following:			
a	General merchandise retail sales	1a	_____
b	General merchandise service sales	1b	_____
c	Food, drugs, and medical appliances retail sales	1c	_____
d	Food, drugs, and medical appliances service sales	1d	_____
2 Add Items 1a through 1d. This is the total amount of taxes you collected.		2	_____
3	Resale	3	_____
4	Interstate commerce	4	_____
5	Cash refunds	5	_____
6	Newspapers and magazines	6	_____
7	State motor fuel tax		
	Number of gallons Rate		
	Gasoline 7a _____ x 19¢ = 7b _____		
	Gasohol and majority blended ethanol fuel 7c _____ x 19¢ = 7d _____		
	Diesel (including biodiesel and biodiesel blends) 7e _____ x 21.5¢ = 7f _____		
	Dieselhol 7g _____ x 21.5¢ = 7h _____		
	Other special fuels 7i _____ x 19¢ = 7j _____		
8	Specific fuels sales tax exemption		
	Note: Subtract all motor fuel taxes before entering amounts on Lines 8a through 8i.		
	Receipts Rate		
	Gasohol 8a _____ x 0.20 = 8b _____		
	Biodiesel blend (90 - 99 percent petroleum-based product) 8c _____ x 0.20 = 8d _____		
	Biodiesel blend (1- 89 percent petroleum-based product) 8e _____ x 1.00 = 8f _____		
	100 percent biodiesel 8g _____ x 1.00 = 8h _____		
	Majority blended ethanol fuel 8i _____ x 1.00 = 8j _____		
9	Sales of service. List the non-taxable portion from sales of the following:		
	a Repairs 9a _____		
	b Prescriptions 9b _____		
	c Other (identify) _____ 9c _____		
10	Exempt organizations	10	_____
11	Food stamps	11	_____
12	Enterprise zone building materials and consumables or high impact business building materials	12	_____
13	Manufacturing machinery and equipment (including photoprocessing)	13	_____
14	Farm machinery and equipment	14	_____
15	Graphic arts machinery and equipment	15	_____
16	Other _____	16a	_____
	_____	16b	_____
	_____	16c	_____
	_____	16d	_____
17	Add Items 3 through 16d. This is the total of your deductions.	17	_____
18	Add Items 2 and 17 and write this amount on Step 2, Line 2 of Form ST-1-T.	18	_____

Instructions for completing the ST-1-T Worksheet for Step 2, Line 2

Your total deductions claimed cannot be more than the total receipts, including tax, you wrote on Line 1.

1 Taxes collected from the following:

1a General merchandise retail sales

Write the amount of tax you collected on your retail sales of general merchandise. This includes food sold for immediate consumption, such as food sold at a restaurant.

1b General merchandise service sales

Write the amount of tax you collected on the general merchandise you sold in performing your service.

1c Food, drugs, and medical appliances retail sales

Write the amount of tax you collected on your retail sales of qualifying food, drugs, and medical appliances.

1d Food, drugs, and medical appliances service sales

Write the amount of tax you collected on the qualifying food, drugs, and medical appliances you sold in performing your service.

2 Total taxes collected

Add the amounts on Items 1a through 1d and write the total.

3 Resale

Write the amount you collected from the items you sold to someone who will resell those items at retail. For each sale for resale you make, the buyer must give you an Illinois certificate of resale or have a blanket certificate of resale on file with you.

4 Interstate commerce

Write the amount you collected from merchandise you sold that was **shipped or delivered by you** outside Illinois.

5 Cash refunds

Write the amount of cash refunds you made to customers for merchandise they returned and on which you have paid tax to us during the preceding return period or have now included in Line 1 of your Form ST-1-T.

Note: This amount cannot exceed the amount reported on Line 1 of your return.

6 Newspapers and magazines

Write the amount you collected from your sales of newspapers, magazines, and other periodicals.

7 State motor fuel tax

For each type of fuel, write the number of gallons you sold. Multiply the number of gallons by the state tax rate printed on Line 7 of the worksheet, and write the total for each type of fuel.

Note: The county motor fuel tax imposed in DuPage, Kane, and McHenry counties must be included in the gross receipts on Line 1 of your return. These taxes are not authorized deductions from your gross receipts. Report any other local motor fuel taxes on Item 16, "Other." Do not include them on Item 7.

8 Specific fuel exemptions

Subtract all motor fuel taxes and all state and local sales taxes from the amount you received for the specific fuel types listed. Multiply your receipts for each type of fuel by its corresponding rate on the worksheet, and write the total for each type of fuel.

Note: On Lines 8a and 8c, do not include receipts from sales that are not subject to sales tax.

9 Sales of service

- a** Write the total of any portion of the repairs on which you did not charge your customers tax.
- b** Write the total of any portion of the prescriptions on which you did not charge your customers tax.
- c** Write the total of any portion of all other service transactions on which you did not charge your customers tax. Some examples of these are transactions made by dry cleaners, hairdressers, and medical professionals.

10 Exempt organizations

Write the amount you collected from merchandise you sold to organizations that are exempt from paying sales tax. For each tax-exempt sale you make, you must obtain a copy of the organization's Illinois Sales Tax exemption identification number.

Note: Do not include motor fuel taxes already reported in Item 7 or 16.

11 Food stamps

Write the amount you collected from customers who used food stamps.

12 Enterprise zone building materials and consumables or high-impact business building materials

Write the amount you collected from

- sales of building materials to a customer who will
 - 1) incorporate those materials into an enterprise zone certified by the Illinois Department of Commerce and Economic Opportunity (DCEO) and
 - 2) provide a Certificate of Eligibility issued by the Zone Administrator of the enterprise zone referenced in 1.
- sales of consumables to a business certified by DCEO to buy consumables tax free, or
- sales of building materials to a business certified by DCEO as a high-impact business.

13 Manufacturing machinery and equipment (including certain photoprocessing equipment)

Write the amount you collected from the sale of qualifying machinery and equipment (including repair and replacement parts) that produce items to be sold.

14 Farm machinery and equipment

Write the amount you collected from qualifying farm machinery and equipment (including repair and replacement parts) you sold for use in production agriculture.

15 Graphic arts machinery and equipment

Write the amount you collected from qualifying graphic arts machinery and equipment (including repair and replacement parts).

16 Other

Use Items 16a through 16d to identify other deductions. Write the amount you collected from the sale of each type of deduction you list.

17 Total deductions

Add the amounts on Items 3 through 16d, and write the total.

18 Total

Add the amounts on Items 2 and 17, and write this amount on Item 18 and on Step 2, Line 2 of Form ST-1-T.